

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket No. D.T.E. 02-24/25
Responses to the Attorney General's Fifth Set of Information Requests

Request No. AG-5-5 (Electric)

Please provide a schedule listing each allocation factor used in the various accounting cost of service studies (JLH-2-1 and JLH-2-2) and identifying each account or item in the cost of service that is allocated based on the factor. If different acronyms are used for the same allocator, please provide a list of the acronyms that have common underlying calculations.

Response:

The following is a list of each allocation factor used in JLH-2-1 and the page and line reference in the cost of service study. JLH-2-2 used the same allocators as JLH-2-1.

<u>JLH-2-1 and JLH-2-2 Allocators – Page 22</u>	<u>JLH-2-1 and JLH-2-2 Items Allocated</u>	
	<u>Page</u>	<u>Line</u>
DEMPROD	2	3
	9	1
DEMTRAN	2	5 – 10
	8	3 – 4
DTRANLD	9	4
DSUBTSUB	2	12 – 14
DEMPRI	3	1
	3	4
DEMSEC	3	2
	3	5
DDISTLD	10	2
DEMPRIU	3	7
	3	10
DEMSECU	3	8
	3	11

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	<u>Page</u>	<u>Line</u>
DEMSECTR	3	13
ENERGY	6	15
<u>Allocators – Page 24</u>	<u>Page</u>	<u>Line</u>
CUST902	11	3
CUST903	11	4
	11	6
CUST908	11	20 – 22
CUST909	11	23 – 24
CUST370	3	15
CUST371	3	16
CUST373	3	17
CUSTDEP	7	10
	15	14
CUST450	8	6
CUST369	3	14
CUST451	8	7
CUST903C	11	5

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	<u>Page</u>	<u>Line</u>
PLANT	7	1
	7	3 – 5
	7	7 – 8
	12	8 – 9
	13	3 – 6
	15	7 – 8
	16	6
	16	11
LABOR	2	1
	4	1 – 13
	12	12 – 16
	15	1 – 3
	15	5 – 6
	15	10 – 11
	20	15
TRDISPLT	6	13
	8	2
	8	11
GEEXP	12	34
OTOMINF	12	33
PLT303	5	1
	13	1
TOTOM	NOT	USED
PLT352	5	3
	9	12
	13	10

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	<u>Page</u>	<u>Line</u>
PLT353	5	4
	9	13
	13	11
PLT361	5	8
	10	13
	13	15
PLT362	5	9
	10	14
	13	16
PLT364	5	10
	8	10
	13	17
PLT368	5	14
	10	17
	13	21
PLT370	5	16
	8	8
	10	7
	10	19
	13	23
PLT373	5	18
	10	6
	10	18
	13	25
OMLAB	12	32
MATSUP	NOT	USED
PLT351	5	2
	13	9

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	<u>Page</u>	<u>Line</u>
PLT355	5	5
	13	12
PLT356	5	6
	13	13
PLT390.2	6	1
	14	2
PLT393	14	4
PLT365	5	11
	13	18
PLT366	5	12
	13	19
PLT367	5	13
	13	20
PLT369	5	15
	13	22
PLT371	5	17
	13	24
PLT3900	14	1
PLT391	6	2
	14	3
PLT392	6	3
PLT394	6	4
	14	5
PLT395	6	5
	14	6

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	<u>Page</u>	<u>Line</u>
TRANPLT	9	7 – 9
	9	15
DISTPLT	10	9 – 10
	10	20 – 21
	20	14
GENPLT	6	9
	12	29 – 30
	14	10
INTANPLT	NOT	USED
EXP573	17	11
EXP561	17	2
EXP562	17	3
EXP563	17	4
EXP566	17	5
EXP569	17	8
EXP570	17	9
EXP571	17	10
TCSESV	13	2
PLT396	6	6
	14	7
PLT397	6	7
	14	8

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	<u>Page</u>	<u>Line</u>
PLT398	6	8
	14	9
EXP589	18	10
<u>Allocators – Page 27</u>	<u>Page</u>	<u>Line</u>
EXP582	18	3
EXP583	18	4
EXP584	18	5
EXP585	18	6
EXP586	18	7
EXP587	18	8
EXP588	18	9
EXP591	18	13
EXP592	18	14
EXP593	18	15
EXP594	18	16
EXP595	18	17
EXP596	18	18
EXP597	18	19
EXP598	18	20

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	<u>Page</u>	<u>Line</u>
EXP902	19	2
EXP903	19	3
EXP904	11	13 – 14
EXP908	19	7
EXP920	20	1
EXP921	20	2
EXP925	20	5
EXP926	7 20	2 6
EXP930.1	NOT	USED
EXP930.2	20	8
EXP905	19	4
EXP909	19	8
EXP9024	11	16
EXP935	20	11
EXP581	18	2
EXP923	20	3
EXP924	20	4
EXP928	20	7

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EXP931	20	9
EXP9245	12	11
 <u>Allocators – Page 28</u>		
LABCS	19	6
LABCA	19	1
LABTM	17	7
LABTO	17	1
LABDO	18	1
LABDM	18	12
TLABTO	9	3
TLABTM	9	11
TLABDO	10	1
TLABDM	10	12
TLABCA	11	1 – 2
TLABCS	11	18 – 19
PLT3659	7	6
PLT3523	9	5
PLT3556	9	6
	9	14

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	<u>Page</u>	<u>Line</u>
PLT3612	10	3
PLT3645	10	4
	10	15
PLT3667	10	5
	10	16
PLT3690	10	8
REVCLAIM	12	1 – 7
	12	10
	12	17 – 20
	12	22 – 27
	13	7
 <u>Allocators – Page 29</u>		
C904R	11	8
C904SGS	11	9
C904RGS	11	10
C904LGS	11	11
C904OL	11	12

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The following allocators have common underlying calculations:

DTRANLD	-	Transmission Load Dispatching
DDISTLD	-	Distribution Load Dispatching
DEMPRI	-	Demand Primary Overhead
DEMPRIU	-	Demand Primary Underground
DEMSEC	-	Demand Secondary Overhead
DEMSECU	-	Demand Secondary Underground
CUST908	-	Allocator Acct. 908 Customer Assistance Exp.
CUST909	-	Allocator Acct. 909 Informational & Instruct. Exp.
CUST371	-	Allocator Acct. 371 Installations on Customer Premises
CUST373	-	Allocator Acct. 373 Street Lighting & Signal System

Person Responsible: James L. Harrison